

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

Petitioner,

v.

TONI L. CHRISTIANI, individually and as
general partner of Sullivan & Christiani, LLP

Respondent.

Civil No. 08-cv-687-IEG(POR)

**ORDER ENFORCING
IRS SUMMONSES**

Before the Court is the United States' petition to enforce IRS summonses served upon respondent Toni Christiani. This matter came on for show cause hearing on June 16, 2008. Lauren Castaldi appeared on behalf of Petitioner. Respondent Toni Christiani appeared at the hearing and did not object to the enforcement of the summonses. Upon review of the petition and the Declaration of Revenue Officer Stephen Silverman, including the exhibits attached thereto, and upon the arguments of counsel, the Court makes the following findings:

1. The summonses issued by the IRS to respondent Toni Christiani on August 16, 2007 are valid and meet each of the requirements as set forth in *United States v. Powell*, 379 U.S. 48 (1964); and

1 2. Respondent Toni Christiani did not object to the enforcement of the summonses, nor
2 did she demonstrate any valid, non-frivolous reason that the summonses should not be enforced.

3 Therefore, based upon these findings and for good cause shown, it is hereby:

4 ORDERED that the United States' petition to enforce the IRS summonses served upon
5 respondent Toni Christiani is GRANTED.

6 It is further ORDERED that:

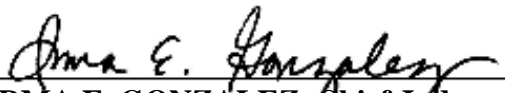
7 1. Respondent Toni Christiani shall appear before IRS Revenue Officer Stephen Silverman,
8 or his designee, at the offices of the Internal Revenue Service located at 880 Front Street, San Diego,
9 CA, 92101, and produce all documents and records and give testimony as directed in the administrative
10 summonses, within 30 days of this order.

11 2. In complying with this Order, Respondent Toni Christiani shall produce all personal bank
12 account records from 2003, 2004, and 2005, and information regarding rental income, partnership
13 income, and any other sources of income from 2003, 2004, 2005, 2006, and 2007.

14 Respondent Toni Christiani is hereby notified that failure to comply with this Order may
15 subject her to sanctions for contempt of Court.

16 IT IS SO ORDERED.

17
18 **DATED: June 17, 2008**

19 
20 **IRMA E. GONZALEZ, Chief Judge**
21 **United States District Court**